IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO WESTERN DIVISION AT DAYTON

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Plaintiff,

Case No. 3:06-cv-018

-vs-

District Judge Walter Herbert Rice Chief Magistrate Judge Michael R. Merz

INTERNAL REVENUE SERVICE,

Defendant.

ORDER ADOPTING REPORT AND RECOMMENDATIONS

The Court has reviewed the Report and Recommendations of United States Magistrate Judge Michael R. Merz (Doc. #3), to whom this case was referred pursuant to 28 U.S.C. §636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) expired on February 9, 2006, hereby ADOPTS said Report and Recommendations.

It is therefore ORDERED that the Complaint be dismissed without prejudice for failure to state a claim upon which relief can be granted.

February 14, 2006.

Walter Herbert Rice United States District Judge